

WEST VIRGINIA

# *State Auditor's Office*

**Glen B. Gainer III, State Auditor**



## **Municipal Government Chart of Accounts**

Local Government Services Division

200 West Main Street

Clarksburg, WV 26301

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## PURPOSE

(Updated November 2010)

The State Auditor shall be ex officio the chief inspector and supervisor of public offices. The chief inspector is required to formulate, prescribe and install a system of accounting and reporting which is uniform for all county governments. *W. Va. Code § 6-9-2*

The chart of accounts is designed to provide a uniform and orderly list from which the municipality may select the accounts applicable to their own accounting needs.

Governmental Accounting Standards Board Statement 34 (GASB 34) significantly changes financial reporting standards for state and local governments. As a result of changes made in the formats used for financial statement reporting the uniform chart of accounts was amended to facilitate the preparation of financial reports. These changes took effect July 1, 2001. Since that date several other GASB statements has been issued and changes were made to fund and account numbers. These additions have been included in this printing.

Please note that any new revenue or expenditure accounts assigned during the fiscal year are automatically included in the Levy Estimate (Budget) document that you receive each February. A review of the Budget document each year will give you an opportunity to pencil in to the uniform chart of accounts any additional accounts that have been assigned during the year. In addition, we will periodically update the uniform chart of accounts via email. Disks and hard copies are available upon request.

Please keep in mind all fund and account numbers must be assigned by the chief inspector. If you need a number assigned, please contact:

Ora Ash, Director  
State Auditor's Office  
Local Government Services Division  
Phone: 304-627-2415 or toll-free 1-877-982-9148 ext. 5114

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<http://www.wvsao.gov>

Link: Local Government

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## ACCOUNT NUMBER STRUCTURE

The standard account number assigned will be 9 digits, consisting of three sets of three digits.

1. The first set of 3 digits represent the **FUND NUMBER**. See the section on funds for a definition of the various funds.
2. The second set of 3 digits represent the **BASIC ACCOUNT NUMBER**. This number is for assets, liabilities, fund balances, revenues, and expenditures accounts.
3. The last set of 3 digits represent the **SUB ACCOUNT NUMBER** of the basic account numbers for **assets, liabilities, fund balances, and revenues accounts**. Currently, except for taxes, these sub account number are assigned by the county.

The last set of 3 digits represent the **OBJECT OF EXPENDITURE** for **expenditure accounts**. The object of expenditures can be further broken down by the county by using SUB ACCOUNT NUMBERS assigned by the county.

### Examples of Account Numbers

Property Tax revenues are the only revenues accounts with assigned numbers by the Auditor's Office. Other revenues lines Sub Account Numbers are assigned by the municipality. The Account number for current year property tax revenues would be for the General County Fund: 001 (Fund Number) 301 (Basic Account Number) 001 (Current year taxes) or 001-301-001.

As an example of a revenue number, the number for the Coal Severance Tax Revenue would be: 002 (Fund Number) 305 (Coal Severance Tax Revenues) 000 ( No sub account number assigned) or 002-305-000

An example of a expenditure number for Mayor's Office postage account in the General County Fund is 001 (Fund Number) 402 (Basic Account Number) 218 (Object of Expenditure). The number would be: 001-402-218

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

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(Updated November 2010)

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# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS - QUICK REFERENCE

(Updated November 2010)

<u>Fund:</u>	<u>Fund Number</u>	<u>Fund:</u>	<u>Fund Number</u>
<b>Agency</b>	900-902	Investigative Services	021
Airport	403	<b>Library</b>	008
Ambulance	411	<b>Maps &amp; Photos</b>	416
<b>Bridge</b>	203-206	Motor Pool	501
Building Commission	251	Municipal Building Commission	420
<b>Capital Reserve</b>	254	Municipal Employees Pension Fund	602
Cemetary	014	<b>Other Grants</b>	095-099
Cemetary	210-212	Other Revenue Issue	106-108
Cemetary	422	<b>Park Board</b>	006
Central Garage	500	Parking	406, 425
City Garage	421	Park	408
Civic Center	402	Parks and Recreation	207-209
Civic Center/Auditoriums/Community Cent.	213-216	Planning Authority	007
Coal Severance	002	Policemen's Pension & Relief Fund	600
Cultural	217-219	Pools	407
Curb/Gutter Assessments	024	Printing Services	503
<b>Development Authority (Gov Fund)</b>	013	Purchasing	505
Development Authority (Proprietary Fund)	418	<b>Recycling</b>	405
Dog and Kennel	015	Rural Technology	423
Duplicating	502	<b>Sewer</b>	401
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Emergency Communications 911	020	Sewer Revenue Bonds	105
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General Obligation Issues	100-103	Trust	700-703
<b>Health Department</b>	019	TV Cable	424
Hospital	410	<b>Unemployment Compensation</b>	508
<b>Industrial Park</b>	419	<b>Water</b>	400
Information Services	504	Water Revenue Bonds	104
Infrastructure	200-202	Workers Compensation	507
Internal Service	510-512		

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**ASSET NUMBERS - QUICK REFERENCE**  
(Updated November 2010)

<b><u>Asset Account</u></b>	<b><u>Account Number</u></b>
Accrued Interest Purchased	123
Cash	101
Customer's Account's Receivable	111
Due from Other Funds	114
Due from Other Government Units	115
Estimated Uncollectible Taxes (Credit)	112
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Fixed Assets - Building	131
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Fixed Assets - Equipment	133
Fixed Assets - Land	130
Fixed Assets - Leased	135
Fixed Assets - Other Improvements	132
Infrastructure	136
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Investments	125
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**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
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(Updated November 2010)

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Bonds Payable in Current Year	243
Bonds Payable in Future Years	244
Capital Lease	245
Charities Deductions Payable	226
Compensated Absences	219
Contracts Payable	206
Deferred Revenues	239
Dormant Checks	235
Due to Other Funds	215
Due to Other Governmental Units	210
Exonerations Due to Taxpayer	238
F.I.C.A. Taxes Payable	221
Federal Withholding Taxes Payable	222
Insurance Deductions Payable	225
Notes Payable (Current)	203
Notes Payable (Non-current)	247
OPEB Other Post Employment Benefits Payable (Current)	218
OPEB Other Post Employment Benefits Payable (Non-current)	246
Other Payroll Deductions Payable	227
Parking Fees Withheld	230
Performance Bonds	237
Prepaid Licenses	242
Retirement Contributions Payable	224
Salaries & Wages Payable	220
State Withholding Taxes Payable	223
Taxes Collected in Advance	241
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**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
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(Updated November 2010)

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**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
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(Updated November 2010)

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(FF)	Fines & Forfeitures	320-324
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(M)	Miscellaneous	378-399

**Breakdown of 301 Property Tax Account Number**

<b><u>Account</u></b>	<b><u>Account Number</u></b>	<b><u>Account</u></b>	<b><u>Account Number</u></b>
Current Year for Current Exp	301-01	Tax Loss Restoration	301-12
1st Year	301-02	Excess Levy	301-90
2nd Year	301-03	Excess Levy	301-91
3rd Year	301-04	Excess Levy	301-92
4th Year	301-05	Excess Levy	301-93
Supplemental Taxes	301-06	Excess Levy	301-94
Surplus	301-07	Excess Levy	301-95
Delinquent & Non-entered Land Fund	301-08	Excess Levy	301-96
Redemption from State Auditor	301-09	Excess Levy	301-97
5th and any other prior year taxes	301-10	Excess Levy	301-98
Tax Lien Surplus	301-11	Excess Levy	301-99

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## REVENUE NUMBERS - QUICK REFERENCE

(Updated November 2010)

<u>Account</u>	<u>Account Number</u>	<u>Account</u>	<u>Account Number</u>
<b>Accident Reports (M)</b>	<b>389</b>	Insurance Premium Surtax (T)	311
Airport Revenues (CS)	346	Interest Earned on Investments (M)	380
Ambulance Fees (CS)	363	Interest on Special Assessment (M)	393
Amusement Tax (T)	309	IRP Fees (Interstate Reg. Plan) (LP)	330
Animal Control Tax (T)	307	<b>Jail Fees (CS)</b>	<b>347</b>
<b>Bingo Revenue (M)</b>	<b>390</b>	<b>Landfill/Incinerator Fees (CS)</b>	<b>354</b>
Building Permit Fees (LP)	326	Library Fees (M)	388
Business and Occupation Tax (T)	305	Licenses (LP)	325
<b>Capital Lease Rev. (Jan 2007) (M)</b>	<b>377</b>	<b>Map Sales (M)</b>	<b>378</b>
Cemetery Revenues (CS)	336	Miscellaneous Permits (LP)	327
Charges for Services	361	Miscellaneous Revenue (M)	399
Charges to Other Entities (CS)	362	Motor Vehicle Operator's Tax (T)	312
Charges to other Funds ( I )	370	Municipal Service Fees (CS)	341
Civic Center/Coliseum (CS)	358	<b>Off-Street Parking (CS)</b>	<b>343</b>
Coal Severance Tax (T)	310	Other Grants ( I )	367
Collection of Delinquent Accounts (CS)	344	<b>Parking Meter Revenues (CS)</b>	<b>342</b>
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Contributions from other Entities ( I )	368	Payment in Lieu of Taxes ( I )	371
Contributions from other Funds ( I )	369	Payroll Reimbursement ( I )	374
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Emergency Service Fee (CS)	339	Private Liquor Club Fee (CS)	335
Employee Health Ins. Prem. Chgs. (CS)	332	Proceeds from Sale of Bonds (M)	398
Employees Ret. Cont. (Police/Fire) (M)	395	Property Rehabilitation (M)	392
Excise Tax on Utilities (T)	304	<b>Recycling Program (M)</b>	<b>391</b>
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Federal Government Grants ( I )	365	Refuse Collection (CS)	350
Federal Payment in Lieu of Taxes ( I )	372	Regional Jail Oper. Partial Reimb. (FF)	322
Filing Fees (M)	387	Reimbursements (M)	381
Fines, Fees & Court Costs (FF)	320	Rents & Concessions (CS)	345
Fire Protection Fees (CS)	352	Retirees' Med Ins. Charges (CS)	333
Flood Reimbursement ( I )	373	Retirees' Prescription Ins. Charges (CS)	334
Floodwall Fees (CS)	359	<b>Sale of Fixed Assets (M)</b>	<b>383</b>
Franchise Fees (LP)	328	Sale of Materials (M)	384
<b>Gain/Loss Sale of Fixed Assets (M)</b>	<b>379</b>	Sales Tax (1% for FYE 2008)	314
Gaming Income	376	Special Assessments (CS)	348
Gas & Oil Severance Tax (T)	303	State Government Grants ( I )	366
<b>Horse and Dog Racing Tax (T)</b>	<b>313</b>	Street Fees (CS)	355
Hotel Occupancy Tax (T)	308	<b>Tax Penalties, Int. &amp; Pub. Fees (T)</b>	<b>302</b>
Housing Program Revenues (CS)	357	Transfers from Rainy Day Fund ( I )	375
<b>Inspection Fees (LP)</b>	<b>329</b>	<b>Video Lottery (LVL) (M)</b>	<b>397</b>
Insurance Claims (M)	386	<b>Wine and Liquor Tax (T)</b>	<b>306</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## EXPENDITURE NUMBERS - QUICK REFERENCE

(Updated November 2010)

### Classification:

General Government  
Public Safety  
Streets & Transportation  
Health & Sanitation  
Culture & Recreation  
Social Services  
Capital Projects

### Fund Number:

400-699  
700-749  
750-799  
800-899  
900-949  
950-974  
975-99

<u>Account</u>	<u>Account Number</u>	<u>Account</u>	<u>Account Number</u>
<b>4-H Camp</b>	<b>913</b>	Contingencies	699
<b>Acquisition of Property</b>	<b>428</b>	Contributions to Authorities and Entities	424
Aging Program (Senior Citizens)	951	Contributions/Transfers to Other Funds	444
Airports	758	COPS Grant	702
Ambulance Authority	709	Culture & Recreation	979
Arts & Humanities	906	Custodial	433
<b>Beautification</b>	<b>950</b>	<b>Dams &amp; Dredging</b>	<b>710</b>
Bingo Expenses	957	DARE Grant	701
Building Inspection	436	Data Processing	439
<b>Cemeteries</b>	<b>952</b>	Dog Warden/Humane Society	707
Central Garage	754	Drug & Violent Crime Control Grant	718
Charter Board	443	<b>Economic Development</b>	<b>402</b>
City Attorney	417	Elections	438
City Auditor	418	Electrical Services	565
City Clerk's Office	415	Emergency Services	716
City Council	410	Employee Wellness	501
City Hall	440	Energy Savings Contract	570
City Jail	705	Enforcement Agency	425
City Manager's Office	412	Engineering	420
Civic Center-Municipal Auditorium	910	<b>Fair Associations/Festival</b>	<b>903</b>
Civic Promotions	912	Federal Grants	403
Civil Defense	713	Finance Office	414
Civil Service	407	Fire Department	706
Clearance	429	Fire Fee Distribution	724
Communication Center/Central Dispatch	711	Fire Hydrants	715
Community Center	905	Flood Control/Soil Conservation	714
Community Council	956	<b>Garbage Department</b>	<b>800</b>
Community Development (Housing)	421	General Government	975
Complaint Department	568	Golf Course	918
Consumer Protection	406	<b>Health &amp; Sanitation</b>	<b>978</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## EXPENDITURE NUMBERS - QUICK REFERENCE

(Updated November 2010)

<u>Account</u>	<u>Account Number</u>	<u>Account</u>	<u>Account Number</u>
Historical Commission	911	Public Safety	976
Housing Authority	434	Public Transit	759
Human Resources	955	Public Works Department	566
Human Rights/Affirmative Action	954	Purchasing Department	423
<b>Ice Arena</b>	<b>915</b>	<b>Rails to Trails</b>	<b>914</b>
Insurance Program (Self-Insured)	408	Recorder's Office	411
Internal Audit	442	Recycling Center	802
Investigative Services & Control	703	Regional Development Authority	435
<b>Juvenile Justice Diversion Program</b>	<b>717</b>	Rehabilitation of Property	427
<b>Landfill &amp; Incinerator Department</b>	<b>801</b>	<b>Sewer-Source of Supply</b>	<b>807</b>
Law Library	917	Sidewalks	757
Library	916	Signs and Signals	752
Litigation Reserve	426	Snow Removal	753
Local Government Access Channel	569	Social Services	953
Local Health Department	803	Social Services	980
Local Law Enforcement Block Grant	719	Stadium (July 2006 – Charleston)	919
Local Law Enforcement Block Grant	720	State Grants	404
Local Law Enforcement Block Grant	721	Storm Sewer	805
Local Law Enforcement Block Grant	722	Street Cleaning	756
Local Law Enforcement Block Grant	723	Street Construction	755
<b>Main Street Program</b>	<b>419</b>	Street Lights	751
Market House	590	Streets & Highways	750
Mayor's Office	409	Streets & Transportation	977
Museum Commission	909	Swimming Pools	904
<b>Other Buildings</b>	<b>441</b>	<b>Traffic Engineering</b>	<b>712</b>
Other Buildings #2	500	Transfers/Reimbursements	698
Other Grants	432	Travel Council	902
Other Health Programs	804	Treasurer's Office	413
<b>Parking</b>	<b>571</b>	<b>Visitors Bureau</b>	<b>901</b>
Parks & Recreation	900	<b>Water &amp; Sewer</b>	<b>806</b>
Personnel Office	422	Watershed Project	708
Planning & Zoning	437	Water-Source of Supply	808
Playgrounds	908	<b>Youth Program</b>	<b>907</b>
Police Department	700	<b>Zoning Board</b>	<b>405</b>
Police Judge's Office	416		
Police-Special Duty	704		
Port Authority	760		
Printing	431		
Program Planning	430		
Public Grounds	567		

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**OBJECT OF EXPENDITURE NUMBERS - QUICK REFERENCE**  
(Updated November 2010)

<u>Description</u>	<u>Account Numbers</u>
Personal Services	101-199
Contractual Services	211-299
Commodities	341-399
Capital Outlay	456-499
Contributions	566-599
Non-Operating Expense	670-699

<u>Account</u>	<u>Account Number</u>	<u>Account</u>	<u>Account Number</u>
<b>Actuarial Reserve</b>	<b>675</b>	<b>Group Insurance Expense</b>	<b>105</b>
Advertising & Legal Publications	220	<b>Insurance &amp; Bonds</b>	<b>226</b>
Athletic Supplies	351	Insurance Premium for Retirees	239
Audit Costs	224	Interest on Bonds	672
Automobile Supplies	343	Investigation Expense	233
<b>Bank Charges</b>	<b>232</b>	<b>Laundry &amp; Dry Cleaning</b>	<b>225</b>
Bond Service Charges	674	Lump Sum Court Mandated Payroll Settlement	109
Buildings & Equipment & Rents	219	<b>Maintenance &amp; Repair – Autos &amp; Trucks</b>	<b>217</b>
<b>Capital Outlay – Buildings</b>	<b>457</b>	Maintenance & Repair – Buildings & Ground	215
Capital Outlay – Construction in Progress	460	Maintenance & Repair – Equipment	216
Capital Outlay – Equipment	459	<b>Official's Salary</b>	<b>101</b>
Capital Outlay – Land	456	Official's Salary Supplement	102
Capital Outlay – Other Improvements	458	OPEB OTHER POST EMPLOYMENT BEN	111
Charges by Other Funds	348	Other Contributions/Transfers	568
Charges by Other Governmental Entities	349	Other Fees & Taxes	237
Computer Indexing	350	Other Fringe Benefits	110
Computer Software	353	Other Interest & Penalties	670
Contracted Services	230	Overtime/ Extra Help	108
Contribution to Pension Fund	107	<b>Postage</b>	<b>218</b>
Contributions/Transfers to Other Funds	566	Premium on Called Bonds	673
Contributions/Transfers to Other Governmental Entities	567	Principal Maturity on Bonds	671
Court Costs & Damages	229	Printing	212
<b>Departmental Supplies &amp; Materials</b>	<b>341</b>	Professional Services	223
Depreciation Expense	465	Purchase of Lottery Tickets	352
Dues & Subscription	222	Purchases for Inventory	347
<b>Extraditions – Circuit Court</b>	<b>234</b>	Purchases for Resale	346
<b>FICA Tax – Social Security</b>	<b>104</b>	<b>Record Books</b>	<b>342</b>
Fire Service Fees	231	Refunding Erroneous Payments	236
Food & Drugs – Feeding Prisoners	344	Refunds & Reimbursements	240
Freight	228	Refunds of Deposits	238

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**OBJECT OF EXPENDITURE NUMBERS - QUICK REFERENCE**  
(Updated November 2010)

<b><u>Account</u></b>	<b><u>Account Number</u></b>
Remittance of Fees Collected	235
Retirement Expense	106
Rights-of-Way	227
<b>Salary &amp; Wages of Employees</b>	<b>103</b>
<b>Telephone</b>	<b>211</b>
Training & Education	221
Travel	214
<b>Uniforms</b>	<b>345</b>
Utilities	213

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS

(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

### Fund

No. *Fund Names and Fund Types*

## GOVERNMENTAL FUND TYPES

### *General*

The general fund should be used to account for and report all financial resources not accounted for and reported in another fund. GASB 54, paragraph 29.

#### 001 **General Fund**

The general fund should be used to account for and report all financial resources not accounted for and reported in another fund. WV Code §7-5-1.

### *Special Revenue*

Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The term proceeds of specific revenue sources establishes that one or more specific restricted or committed revenues should be the foundation for a special revenues fund. GASB 54, paragraph 30.

#### 002 **Coal Severance Fund**

WV Code §11-13A-6 (h)

#### 003 **Financial Stabilization Fund (Rainy Day)**

WV Code § 8-37-1

#### 005 **Floodwall Board**

#### 006 **Park Board**

#### 007 **Planning Authority**

#### 008 **Library**

#### 009 **Federal Government Grants**

#### 010 **Federal Government Grants**

#### 011 **Federal Government Grants**

#### 012 **State Grants**

#### 013 **Development Authority**

#### 014 **Cemetary**

#### 015 **Dog and Kennel Fund**

#### 018 **Employment Security-Self Insured**

#### 019 **Health Department**

#### 020 **Emergency Communications 911**

#### 021 **Investigative Services**



# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS

(Updated November 2010)

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### **Fund**

#### **No.    *Fund Names and Fund Types***

022	<b>Street Assessments</b>
023	<b>Sewer Assessments</b>
024	<b>Curb/Gutter Assessments</b>
035	<b>Special Projects #1</b>
036	<b>Special Projects #2</b>
037	<b>Special Projects #3</b>
038	<b>Special Projects #4</b>
039	<b>Special Projects #5</b>
040	<b>Special Projects #6</b>
041	<b>Special Projects #7</b>
042	<b>Special Projects #8</b>
043	<b>Special Projects #9</b>
044	<b>Special Projects #10</b>
045	<b>Special Projects #11</b>
046	<b>Special Projects #12</b>
047	<b>Special Projects #13</b>
048	<b>Special Projects #14</b>
049	<b>Special Projects #15</b>
075	<b>Special Excess Levy</b>
076	<b>Special Excess Levy</b>
077	<b>Special Excess Levy</b>
078	<b>Special Excess Levy</b>
079	<b>Special Excess Levy</b>
080	<b>Federal Government Grants</b>
081	<b>Federal Government Grants</b>
082	<b>Federal Government Grants</b>
083	<b>Federal Government Grants</b>
084	<b>Federal Government Grants</b>
085	<b>Federal Government Grants</b>
086	<b>Federal Government Grants</b>
087	<b>Federal Government Grants</b>
088	<b>Federal Government Grants</b>
089	<b>Federal Government Grants</b>
090	<b>State Grants</b>
091	<b>State Grants</b>
092	<b>State Grants</b>
093	<b>State Grants</b>
094	<b>State Grants</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS

(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

### Fund

#### No. *Fund Names and Fund Types*

095 **Other Grants**  
096 **Other Grants**  
097 **Other Grants**  
098 **Other Grants**  
099 **Other Grants**

### *Debt Service*

Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs. The fund numbers have changed for Debt Service Funds.

100 **General Obligation Issues #1**  
101 **General Obligation Issues #2**  
102 **General Obligation Issues #3**  
103 **General Obligation Issues #4**  
104 **Water Revenue Bonds**  
105 **Sewer Revenue Bonds**  
106 **Other Revenue Issue #1**  
107 **Other Revenue Issue #2**  
108 **Other Revenue Issue #3**

### *Capital Projects*

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. These fund numbers will remain the same.

200 **Infrastructure #1**  
201 **Infrastructure #2**  
202 **Infrastructure #3**  
203 **Bridge #1**  
204 **Bridge #2**  
205 **Bridge #3**  
206 **Bridge #4**  
207 **Parks & Recreation #1**  
208 **Parks & Recreation #2**  
209 **Parks & Recreation #3**  
210 **Cemetary #1**  
211 **Cemetary #2**  
212 **Cemetary #3**

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS

(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

### **Fund**

#### **No.    *Fund Names and Fund Types***

213	<b>Civic Center/Auditoriums/Community Centers #1</b>
214	<b>Civic Center/Auditoriums/Community Centers #2</b>
215	<b>Civic Center/Auditoriums/Community Centers #3</b>
216	<b>Civic Center/Auditoriums/Community Centers #4</b>
217	<b>Cultural #1</b>
218	<b>Cultural #2</b>
219	<b>Cultural #3</b>
220	<b>General Maintenance &amp; Repair</b>
251	<b>Building Commission</b>
252	<b>Special Construction Fund #1</b>
253	<b>Special Construction Fund #2</b>
254	<b>Capital Reserve</b>

### ***Permanent***

are classified as General Funds. As of this date no fund numbers have been assigned. By the very nature of permanent funds it is expected that these funds may be very entity specific. Permanent funds should be used to report revenues that are legally restricted to the extent that only earnings, and not principal, may be used for a specific purpose. An example would be large bequest from the estate of a wealthy benefactor.

300	<b>Trust #1</b>
301	<b>Trust #2</b>
302	<b>Trust #3</b>
303	<b>Trust #4</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS

(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

### Fund

#### No. *Fund Names and Fund Types*

## PROPRIETARY FUNDS

### *Enterprise*

are classified as Proprietary Funds. Enterprise or business type funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Apply each of these criteria in the context of the activity's principal revenue sources:

a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)

b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

400	<b>Water</b>
401	<b>Sewer</b>
402	<b>Civic Center</b>
403	<b>Airport</b>
404	<b>Garbage/Landfill</b>
405	<b>Recycling</b>
406	<b>Parking</b>
407	<b>Pools</b>
408	<b>Park</b>
409	<b>Transit</b>
410	<b>Hospital</b>
411	<b>Ambulance</b>
412	<b>Transfer Station</b>
413	<b>Electric</b>
414	<b>Toll Bridge</b>
415	<b>Ferry</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS

(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

### Fund

#### No. *Fund Names and Fund Types*

416	<b>Maps &amp; Photos</b>
417	<b>Streets</b>
418	<b>Development Authority</b>
419	<b>Industrial Park</b>
420	<b>Municipal Building Commission</b>
421	<b>City Garage</b>
422	<b>Cemetary</b>
423	<b>Rural Technology</b>
424	<b>TV Cable</b>
425	<b>Parking #2</b>
426	<b>Storm Water Management</b>
	WV Code § 16-13-1

### *Internal Service Funds*

are classified as a Proprietary Fund. This fund may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis.

500	<b>Central Garage</b>
501	<b>Motor Pool</b>
502	<b>Duplicating</b>
503	<b>Printing Services</b>
504	<b>Information Services</b>
505	<b>Purchasing</b>
506	<b>Gasoline</b>
507	<b>Worker's Comp.</b>
508	<b>Unemployment Comp.</b>
509	<b>Employee Health Benefits</b>
510	<b>Internal Service #1</b>
511	<b>Internal Service #2</b>
512	<b>Internal Service #3</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## FUND NUMBERS

(Updated November 2010)

The account numbers consist of three sets of numbers. The fund number is the first three numbers in this nine digit number is the FUND NUMBER, the second set of numbers is the BASIC ACCOUNT NUMBER, the last three number is the SUB ACCOUNT NUMBER.

### **Fund**

No. ***Fund Names and Fund Types***

## **FIDUCIARY FUNDS**

### ***Pension Trust***

is classified as a Fiduciary Fund. Pension (and other employee benefit) trust funds should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans.

600 **Policemen's Pension & Relief Fund**

601 **Firemen's Pension & Relief Fund**

602 **Municipal Employees Pension Fund**

### ***Private Purpose Trust***

is classified as a Fiduciary Fund. Private purpose trust funds, such as a fund used to report escheat property, should be used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

700 **Trust #1**

701 **Trust #2**

702 **Trust #3**

703 **Trust #4**

### ***Investment Trust Funds***

is classified as a Fiduciary Fund. Investment trust funds should be used to report the external portion of investment pools reported by the sponsoring government.

800 **Open**

899 **Open**

### ***Agency Funds***

These funds have been regrouped and reassigned fund numbers accordingly. Agency funds should be used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

900 **Agency #1**

901 **Agency #2**

902 **Agency #3**

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**ASSETS NUMBERS**  
(Updated November 2010)

**Account  
Number**

- 101    **Cash**  
Currency, Cash and/or other forms of exchange on hand, in the bank, or held by designated custodians of cash.
- 106    **Petty Cash**  
A sum of money used for making change or for making payments of expenses too minor to justify payment by check.
- 109    **Taxes Receivable**  
Uncollected portion of any year's tax levy, including property taxes, gross sales taxes, and any special district taxes. Use sub-account numbers to identify specific types of years.
- 110    **Special Assessments Receivable**  
This account reflects the uncollected portion of special assessments for curbs and gutters, streets, and sidewalks, etc.
- 111    **Customer's Accounts Receivable**  
Uncollected portion of charges billed to private individuals and organizations for goods or services furnished by a government. Use sub-account numbers to indicate types of years.
- 112    **Estimated Uncollectible Taxes (Credit)**  
That portion of taxes receivable which it is estimated will never be collected. This is a  
01 – 1st year 03 – 3rd year  
02 – 2nd year 04 – 4th year
- 113    **Exonerations – Estimated (Credit)**  
This account reflects the reduction of property tax revenues due to the taxpayer being relieved of part or all of the tax liability. This is a contra-asset account and is a reduction from Taxes Receivable to determine Net Taxes Receivable ("Net amount to be raised by levy").
- 114    **Due from Other Funds**  
This account reflects the amount receivable from other funds within the same governmental unit. Should be paid before end of fiscal year. Use sub-account code to identify specific funds.
- 115    **Due From Other Government Units**  
This account reflects the amount receivable from other governmental units.
- 116    **Other Receivables**  
This account reflects the amounts due to a government which is not separately charged. Use sub-account code to identify various receivables.
- 117    **Interest Receivables**  
Interest which has been earned but not yet collected.
- 120    **Inventories of Materials and Supplies**  
Cost values of materials and supplies on hand.

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**ASSETS NUMBERS**  
(Updated November 2010)

**Account  
Number**

- 122    **Prepaid Expenses**  
      This account reflects the prepayments of insurance, taxes, interest and other expenses for which the benefits have not yet been received.
- 123    **Accrued Interest Purchased**  
      This account reflects the amounts dedicated to investments such as T-Bills, T-Notes, Etc.
- 125    **Investments**  
      Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments.
- 130    **Fixed Assets – Land**  
      Account includes cost of land purchased, legal fees involved and any expenses for grading, filling or other work necessary to put land in condition for intended use.
- 131    **Fixed Assets – Building**  
      Permanent structures owned by the government and improvements thereon. Same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to building become part of the building.  
      01 – Accumulated Depreciation
- 132    **Fixed Assets – Other Improvements**  
      Acquisition value of permanent improvements, other than buildings, which add value to land. Examples: retaining walls, storm sewers, tunnels and bridges.  
      01 – Accumulated Depreciation – Other Improvements (Credit)
- 133    **Fixed Assets – Equipment**  
      Tangible property of too permanent a nature to be considered expendable. Valued at purchase price if possible and appraised value if not. Includes heavy construction equipment, trucks, cars, office machines and furniture. 01 – Accumulated Depreciation
- 134    **Fixed Assets – Construction in Progress**  
      Cost to date of construction of fixed assets undertaken but not yet completed.
- 135    **Fixed Assets Leased**
- 136    **Infrastructure**
- 137    **Intangibles**
- 183    **Not available for fiscal year after June 30, 2010**
- 184    **Not available for fiscal year after June 30, 2010**
- 186    **Not available for fiscal year after June 30, 2010**



**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**LIABILITIES AND OTHER CREDITS**  
(Updated November 2010)

**Account  
Number**

- 201    **Accounts Payable**  
Amounts owed on open accounts to private individuals or business firms for goods and/or services furnished to a government.
- 203    **Notes Payable**  
Written promises to pay stated sums of money at future dates, classified as current (if due within 12 months) or non-current (if due after 12 months) of the balance sheet date.
- 206    **Contracts Payable**  
Amounts due on contracts with suppliers of goods and/or services.
- 210    **Due to Other Governmental Units**  
Amounts owed to other governmental units. Use sub-account codes to identify specific governmental units.
- 215    **Due To Other Funds**  
Amount owed to other funds within the same governmental unit. Use sub-account codes to identify specific funds. Example: due assessor's valuation fund from county commission.
- 218    **OPEB Other Post Employment Benefits Payable (Current)**
- 219    **Compensated Absences**  
Accrued Vacation Pay
- 220    **Salaries & Wages Payable**  
A liability for wages earned by employees but not yet paid.
- 221    **F.I.C.A. Taxes Payable**  
Accrued liability for employer's and employees' contributions to FICA (Social Security) which have not yet been remitted.
- 222    **Federal Withholding Taxes Payable**  
Accrued liability for employee federal tax withholding which have not yet been remitted.
- 223    **State Withholding Taxes Payable**  
Accrued liability for employee state tax withholding which have not yet been remitted.
- 224    **Retirement Contributions Payable**  
Accrued liability for employer's and employees' contributions to a retirement plan which have not yet been remitted. Use sub-account numbers to identify Public Employees Retirement System, police pension, fire pension, etc.
- 225    **Insurance Deductions Payable**  
Accrued liability for employer's and/or employees' payments to insurance plans which have not yet been remitted. Use sub-account numbers to identify various plans.
- 226    **Charities Deductions Payable**  
Accrued liability for employees' payroll deductions for contributions to charitable organizations which have not yet been remitted. Use sub-account numbers to identify various charities.
- 227    **Other Payroll Deductions Payable**  
Accrued liability for other payroll deductions such as contributions to charitable organizations which have not yet been remitted; child support withholdings payable to the state; etc. Use sub-account numbers to identify various charities.

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**LIABILITIES AND OTHER CREDITS**  
(Updated November 2010)

**Account  
Number**

- 228    **Unemployment Compensation Payable**  
      Employee's withholding
- 229    **Workers' Compensation Payable**
- 230    **Parking Fees Withheld**
- 234    **Unclaimed Property Liability**  
      State Treasurer's Unclaimed Property Program (January 2007)
- 235    **Dormant Checks**
- 236    **Utilities Customers' Deposits**  
      Liabilities for customer meter deposits held by an enterprise fund.
- 237    **Performance Bonds**  
      Liability for monies held as guarantee of contract performance.
- 238    **Exonerations Due To Taxpayer**
- 239    **Deferred Revenues**  
      Revenues which are measurable but not available to meet current expenses. Includes  
      "Delinquencies" – property taxes which are not expected to be collected in the current year.
- 240    **User Fee Collected in Advance (assigned March 16, 2004-Charleston)**
- 241    **Taxes Collected In Advance**  
      Taxes collected before they become due.
- 242    **Prepaid Licenses**  
      Licenses which have been collected before they become due.
- 243    **Bonds Payable In Current Year**  
      The face value of bonds which are due within one year.
- 244    **Bonds Payable In Future Years**  
      The face value of bonds which are not due within one year.
- 245    **Capital Lease**  
      Amount due on contracts for capital assets (January 2007).
- 246    **OPEB Other Post Employment Benefits Payable (Non-current)**
- 247    **Notes Payable (Non-current)**  
  
      (Assigned for Building Commission, cities can not incur this type of debt)Written promises  
      to pay stated sums of money at future dates, classified as current (if due within 12 months) or  
      non-current (if due after 12 months) of the balance sheet date.

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**FUND BALANCE ACCOUNTS**  
(Updated November 2010)

**Account  
Number**

280 **Not applicable for fiscal years after June 30, 2010.**

282 **Not applicable for fiscal years after June 30, 2010.**

284 **Not applicable for fiscal years after June 30, 2010.**

290 **Not applicable for fiscal years after June 30, 2010.**

295 **Nonspendable Fund Balance**

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. this would include inventories, prepaid amounts, long-term loans and notes receivables and property acquired for resale. GASB 54, paragraph 6

296 **Restricted Fund Balance**

Fund balance amount should be reported as restricted when constraints placed on the use of resources are either: (a) Outside agency law or laws or regulations of other government or (b) Imposed by law through constitutional provisions or enabling legislation. GASB 54, paragraph 8

297 **Committed Fund Balance**

Amounts that can only be used for a specific purposes pursuant to constraints imposed by formal action of city council. GASB 54, paragraph 10

298 **Assigned Fund Balance**

Amounts that are constrained by the government's intended to be used for specific purposes, but are not neither restricted or committed, should be reported as assigned fund balance, except for stabilization arrangements. GASB 54, paragraph 13

299 **Unassigned Fund Balance (Old term: Unencumbered Balance)**

Unassigned fund balance is the residual classification for the general fund. This classification represents general fund balance leftover not falling under restricted, committed, or assigned to specific purposes with the general fund. GASB 54, paragraph 17

**MUNICIPAL UNIFORM CHART OF ACCOUNTS**  
**REVENUE ACCOUNTS**  
(Updated November 2010)

**Account  
Number**

**REVENUES**

**301 Ad Valorem Property Taxes (Net) (T)**

301-01 Current Year for Current Expense

Revenue accounts showing taxes collected by the county sheriff on real and personal property, and public utility taxes collected by the State Auditor. (W.Va. Code §8-13-1 and 11-8-6d.)

**Prior Year Taxes (T)**

301-02 1st Year

301-03 2nd Year

301-04 3rd Year

301-05 4th Year

**Supplemental Taxes (T)**

301-06

**Tax Loss Restoration Fund Distribution (T)**

301-07

The distribution from the State's Tax Loss Restoration Fund is made to entities that experience a loss in public utility property tax revenue due to reduced assessments. Distribution is made by the WV State Auditor. (SB 655 Amends Code §11-6-25 and 11-6g-17 Creates § 11-6-27) (Account added March 2004)

**Property Taxes Current Year Excess Levy (T)**

301-90-99

Revenue generated from a special excess levy. Use this account for excess levies that have been included in the general fund.

**302 Tax Penalties, Interest & Publication Fees (T)**

Payments of interest and penalties on delinquent taxes

**303 Gas & Oil Severance Tax (T)**

**304 Excise Tax on Utilities (T)**

Taxes imposed on the privilege of purchasing, using or consuming any public utility services and tangible personal property from public utilities. (W.Va. Code § 8-13-5a)

**305 Business and Occupation Tax (T)**

Taxes paid on the gross income of businesses and occupations. (W.Va. Code § 8-13-5.)

**306 Wine and Liquor Tax (T)**

Tax on purchase of intoxicating liquors. Taxes collected by state and remitted to the entity. (ABC Commission for liquor tax and Department of Tax and Revenue for wine tax.) (W.Va. Code § 8-13-7 and 60-3A-21.)

**307 Animal Control Tax (T)**

Includes taxes on ownership of dogs collected locally or by the county assessor. See account #337 for dog pound fees. (W.Va. Code § 8-13-10 and 19-20-2.)

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## REVENUE ACCOUNTS

(Updated November 2010)

**Account  
Number**

### **REVENUES**

- 308     **Hotel Occupancy Tax (T)**  
          Proceeds from the privilege tax upon the occupancy of hotel rooms located within the  
          county/municipality. (W.Va. Code § 7-18-14.)
- 309     **Amusement Tax (T)**  
          Taxes collected on admission to public amusement or entertainment. (W.Va. Code § 8-13-6.)
- 310     **Coal Severance Tax (T)**  
          Tax on the extraction of coal which is collected by the Department of Tax and Revenue and  
          distributed to local governments. (W.Va. Code § 11-13A-6.)
- 311     **Insurance Premium Surtax (T)**  
          Additional tax on fire and casualty insurance premiums collected by the state and remitted to  
          firemen's and policemen's pension funds and volunteer fire departments. (W.Va. Code § 33-3-  
          14d.)
- 312     **Motor Vehicle Operator's Tax (T)**  
          Tax on inhabitants of a municipality for privilege of operating a motor vehicle. (W.Va. Code § 8-  
          13-9)
- 313     **Horse and Dog Racing Tax (T)**  
          A daily license tax for the privilege of conducting races. (W.Va. Code § 8-13-8.)
- 314     **Sales Tax (new passed by legislature March 2004 session 1% for FYE 2008)**
- 320     **Fines, Fees & Court Costs (FF)**  
          Fines and forfeits for statutory violations and facilities fees and arrest fees. (W.Va. Code § 8-14-  
          3, 50-3-1 and 50-3-2.)
- 321     **Parking Violations (FF)**  
          Money from parking tickets. (W.Va. Code § 8-12-5 [4].)
- 322     **Regional Jail Operations Partial Reimbursement (FF)**  
          Revenues generated from magistrate and circuit court fees remitted to the State Treasurer and  
          reimbursed to counties and municipalities participating in the regional jail system to offset their  
          costs of incarceration. Distributed within 90 days after July 1; reimbursement based on number of  
          inmate days. (W. Va. Code § 31-20-10b) (Added August 31, 2006)
- 325     **Licenses (LP)**  
          Revenue from sale of licenses. Use sub-account numbers to identify specific types. (W.Va. Code  
          § 8-13-4.)
- 326     **Building Permit Fees (LP)**  
          Revenue from issuance of permits for construction or alteration of buildings. (W.Va. Code § 8-12-  
          14.)
- 327     **Miscellaneous Permits (LP)**  
          Permits issued for various purposes – trailers, buildings, streets, sewers, and signs. Sub-account  
          numbers should be used to indicate the type of permits. (W.Va. Code § 8-12-5.)

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## REVENUE ACCOUNTS

(Updated November 2010)

**Account  
Number**

**REVENUES**

- 328     **Franchise Fees (LP)**  
          Fee paid for certain rights or privileges of operation within an entity's boundaries. Must have contract between entity and franchisee on file. Includes cable television franchise fees. (W.Va. Code § 8-31-1.)
- 329     **Inspection Fees (LP)**  
          Fees for services of building, plumbing, or electrical inspection, and certificate of inspection. Also includes jail inspection fees. (W.Va. Code § 8-12-15.)
- 330     **IRP Fees (Interstate Registration Plan) (LP)**  
          This revenue is generated from a fee assessed by the Department of Motor Vehicles on interstate trucks. The fee is distributed monthly to the municipality with the public utility tax by the State Auditor's County Collections Division.
- 332     **Employee Health Insurance Premium Charges**
- 333     **Retirees' Medical Insurance Charges**
- 334     **Retirees' Prescription Insurance Charges**
- 335     **Private Liquor Club Fee (CS)**  
          Fees collected from a private club selling alcoholic beverages within the municipality. (W.Va. Code § 60-7-7 and 8-13-7.)
- 336     **Cemetery Revenues (CS)**  
          Sale of goods and services by a cemetery. (W.Va. Code § 8-12-5 [42].)
- 337     **Dog Pound Fees (CS)**  
          Fees from impoundment of animals and other revenue associated with an animal control shelter. (See account #307 for Animal Control Taxes.) (W.Va. Code § 19-20-8.)
- 338     **Emergency Communication Fee (CS)**  
          Proceeds from the fee charged for enhanced emergency telephone systems (911). (W.Va. Code § 7-1-3cc.)
- 339     **Emergency Service Fee (CS)**
- 340     **Parks & Recreation (CS)**  
          Any revenue of parks and recreation, such as golf fees, admission to swimming pools, etc. (W.Va. Code §§ 8-12-5 [37], 8-13-13, 7-11-2 and 10-2-4a.)
- 341     **Municipal Service Fees (CS)**  
          Charges for services rendered which cannot be properly identified under another account number. Use to record one fee charged for several services. (W.Va. Code § 8-13-13.)
- 342     **Parking Meter Revenues (CS)**  
          Cash collected from parking meters. (W.Va. Code § 8-12-5 [4].) Use account #321 for parking tickets.
- 343     **Off-Street Parking (CS)**  
          Revenue from off-street parking facility. (W.Va. Code § 8-12-12.)
- 344     **Collection of Delinquent Accounts (CS)**
- 345     **Rents & Concessions (CS)**  
          Income derived from rental of government owned property or concessions. (W.Va. Code §§ 7-3-3, 7-3-4 and 8-12-18.)

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## REVENUE ACCOUNTS

(Updated November 2010)

**Account  
Number**

### **REVENUES**

- 346     **Airport Revenues (CS)**  
          Landing fees, hanger rentals and the like derived from local government owned airports. (W.Va. Code §§ 8-28-4, 8-29-8 [10] and 8-29A-9 [11].)
- 347     **Jail Fees (CS)**  
          Fees charged by a governmental unit for feeding and care of prisoners. (W.Va. Code §§ 7-8-2a, 7-8-8 and 7-8-9.)
- 348     **Special Assessments (CS)**  
          Special assessments against property owners for the cost of curb and gutters, streets and sidewalk, driving schools, etc. (W.Va. Code § 8-18-8.).
- 350     **Refuse Collection (Garbage and Trash Fees) (CS)**  
          Fees charged for pickup of trash and garbage. See Account #354 for disposal of trash and garbage. (W.Va. Code §§ 7-1-3f and 8-13-13.)
- 351     **Police Protection Fees (CS)**  
          Charges for services of police department. (W.Va. Code § 8-13-13.)
- 352     **Fire Protection Fees (CS)**  
          Charges for services of the fire department. (W.Va. Code § 8-13-13.)
- 353     **Planning Commission Revenue (CS)**  
          Revenues generated for or by a planning commission. (W.Va. Code §8-24-15 and 8-24-32.)
- 354     **Landfill/Incinerator Fees (CS)**  
          Fees charged for disposal of trash and garbage. See Account #350 for pickup of trash and garbage. (W.Va. Code §8-13-13.)
- 355     **Street Fees (CS)**  
          Fees charged for street cleaning, street maintenance and improvement and street lighting. Sub-account numbers should be used to indicate the type of fees. (W.Va. Code § 8-13-13.)
- 357     **Housing Program Revenues (CS)**  
          Revenues from the operation of a housing program or housing authority that are not otherwise charted. (W.Va. Code § 16-15-7.)
- 358     **Civic Center/Coliseum (CS)**  
          Revenues from operation of a civic center or coliseum, including rentals, admissions, concessions, etc. Use sub-account numbers to identify specific sources. (W.Va. Code § 8-12-5 [49].)
- 359     **Floodwall Fees (CS)**
- 361     **Charges for Services**
- 362     **Charges to Other Entities (CS)**  
          Charges for goods and services rendered to other entities.
- 363     **Ambulance Fees (CS)**  
          Charges for ambulance service. (W.Va. Code § 8-13-13.)
- 365     **Federal Government Grants ( I )**  
          Grants-in-aid from the federal government for such purposes as construction of water and sewage treatment facilities, airports, urban renewal, etc.

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## REVENUE ACCOUNTS

(Updated November 2010)

**Account  
Number**

### **REVENUES**

- 366     **State Government Grants ( I )**  
         Grants-in-aid from the state government.
- 367     **Other Grants ( I )**  
         Grants from other local governments, agencies, private foundations or corporations. Example:  
         Gypsy Moth.
- 368     **Contributions from other Entities ( I )**  
         Transfer from other entities or private sources.
- 369     **Contributions from other Funds ( I )**  
         Transfers from one fund to another within the same governmental unit. Use separate sub accounts  
         for each fund involved.
- 370     **Charges to other Funds ( I )**  
         Charges for goods and services by one fund to another in the same governmental unit. Use  
         separate numbers for each fund involved.
- 371     **Payment in Lieu of Taxes ( I )**  
         Revenue collected in lieu of taxes (except federal-see account #372.)
- 372     **Federal Payment in Lieu of Taxes ( I )**  
         Revenue collected from the federal government in lieu of taxes.
- 373     **Flood Reimbursement ( I )**
- 374     **Payroll Reimbursement ( I )**
- 375     **Transfers from Rainy Day Fund (W.Va. Code § 8-37-1) ( I )**
- 376     **Gaming Income**
- 377     **Capital Lease Revenue (January 2007) (M) GAAP requirement for financial statement  
reporting**
- 378     **Map Sales (M)**
- 379     **Gain/Loss Sale of Fixed Assets (M)**
- 380     **Interest Earned on Investments (M)**  
         Interest on investments. This interest belongs to fund which owns the principal invested. (W.Va.  
         Code § 8-13-22a.)
- 381     **Reimbursements (M)**  
         Money received for payments made for another.
- 382     **Refunds and Rebates (M)**  
         Money received for overpayment or return of goods or services.
- 383     **Sale of Fixed Assets (M)**  
         Revenue from the sale of long-term assets such as land, buildings, machinery and equipment.  
         Entries to this account for sale of fixed assets should trigger adjustments in property control  
         records and in the General Fixed Assets Account Group. (W.Va. Code § 8-12-18)
- 384     **Sale of Materials (M)**  
         Revenue from sale of materials. (W.Va. Code § 8-12-18.)
- 385     **Commissions (M)**  
         Commissions on phone booths, vending machines, lottery commission, etc.



# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## REVENUE ACCOUNTS

(Updated November 2010)

**Account  
Number**

### **REVENUES**

- 386     **Insurance Claims (M)**  
          Proceeds from insurance claims.
- 387     **Filing Fees (M)**  
          Fee for filing for candidacy for public office. (W.Va. Code §§ 3-5-8 and 8-5-6.)
- 388     **Library Fees (M)**  
          Fees collected by the library for the use of books and other goods and services. (W.Va. Code § 10-1-9a.)
- 389     **Accident Reports (M)**  
          Payments received for the preparation of motor vehicle accidents.
- 390     **Bingo Revenue (M)**  
          Proceeds from a bingo operation licensed under W.Va. Code § 47-20-6.
- 391     **Recycling Program (M)**  
          Revenues from the sale of recyclable materials collected by the government. (W.Va. Code § 20-11-5.)
- 392     **Property Rehabilitation (M)**
- 393     **Interest on Special Assessment (M)**
- 394     **Confiscated Property (M)**
- 395     **Employees Retirement Contribution (Police & Fire) (M)**
- 396     **Fair Market Value (M)**  
          Appreciation (Depreciation) of Investments  
          (Not a general fund account)
- 397     **Video Lottery (LVL) (M)**  
          This account is used to report the revenue generated from race track and gaming machines. (W.Va. Code § 29-22B-1408(b)(1)(A))
- 398     **Proceeds from Sale of Bonds (M)**
- 399     **Miscellaneous Revenue (M)**  
          Revenue of a nature too immaterial or too infrequent in occurrence to categorize

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## EXPENDITURE ACCOUNTS

(Updated February 2010)

**Account  
Number**

**EXPENDITURES**

### **GENERAL GOVERNMENT EXPENDITURES (400-699)**

402	<b>Economic Development</b>
403	<b>Federal Grants</b>
404	<b>State Grants</b>
405	<b>Zoning Board</b>
406	<b>Consumer Protection</b>
407	<b>Civil Service</b>
408	<b>Insurance Program (Self-Insured)</b>
409	<b>Mayor's Office</b>
410	<b>City Council</b>
411	<b>Recorder's Office</b>
412	<b>City Manager's Office</b>
413	<b>Treasurer's Office</b>
414	<b>Finance Office</b>
415	<b>City Clerk's Office</b>
416	<b>Police Judge's Office</b>
417	<b>City Attorney</b>
418	<b>City Auditor</b>
419	<b>Main Street Program</b>
420	<b>Engineering</b>
421	<b>Community Development (Housing)</b>
422	<b>Personnel Office</b>
423	<b>Purchasing Department</b>
424	<b>Contributions to Commissions Authorities and Other Statutory Entities</b> (not individually charted)
425	<b>Enforcement Agency</b>
426	<b>Litigation Reserve</b>
427	<b>Rehabilitation of Property</b>
428	<b>Acquisition of Property</b>
429	<b>Clearance</b>
430	<b>Program Planning</b>
431	<b>Printing</b>
432	<b>Other Grants</b>
433	<b>Custodial</b>
434	<b>Housing Authority</b>
435	<b>Regional Development Authority</b>
436	<b>Building Inspection</b>
437	<b>Planning &amp; Zoning</b>
438	<b>Elections</b>
439	<b>Data Processing</b>
440	<b>City Hall</b>
441	<b>Other Buildings</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## EXPENDITURE ACCOUNTS

(Updated February 2010)

**Account  
Number**

**EXPENDITURES**

442	<b>Internal Audit</b>
443	<b>Charter Board</b>
444	<b>Contributions/Transfers to Other Funds</b>
500	<b>Other Buildings #2</b>
501	<b>Employee Wellness</b>
565	<b>Electrical Services</b> Department for maintenance and installation of electrical work.
566	<b>Public Works Department</b>
567	<b>Public Grounds</b>
568	<b>Complaint Department</b>
569	<b>Local Government Access Channel – (assigned Feb 2006 Summersville)</b>
570	<b>Energy Savings Contract</b> WV Code §8-12-5e
571	<b>Parking</b>
590	<b>Market House</b>
698	<b>Transfers/Reimbursements</b> Audit Findings Only
699	<b>Contingencies</b> Budget provision for unexpected or unknown expenditures. Moneys must be transferred to a department prior to expenditure.

### **PUBLIC SAFETY EXPENDITURES (700-749)**

700	<b>Police Department</b>
701	<b>DARE Grant</b>
702	<b>COPS Grant</b>
703	<b>Investigative Services &amp; Control</b>
704	<b>Police-Special Duty</b> Includes school crossing guards
705	<b>City Jail</b>
706	<b>Fire Department</b>
707	<b>Dog Warden/Humane Society</b>
708	<b>Watershed Project</b>
709	<b>Ambulance Authority</b>
710	<b>Dams &amp; Dredging</b>
711	<b>Communication Center/Central Dispatch</b>
712	<b>Traffic Engineering</b>
713	<b>Civil Defense</b>
714	<b>Flood Control/Soil Conservation</b>
715	<b>Fire Hydrants</b>
716	<b>Emergency Services</b>
717	<b>Juvenile Justice Diversion Program</b>
718	<b>Drug &amp; Violent Crime Control Grant – Community Safety Council</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## EXPENDITURE ACCOUNTS

(Updated February 2010)

**Account  
Number**

### **EXPENDITURES**

719	<b>Local Law Enforcement Block Grant</b>
720	<b>Local Law Enforcement Block Grant</b>
721	<b>Local Law Enforcement Block Grant</b>
722	<b>Local Law Enforcement Block Grant</b>
723	<b>Local Law Enforcement Block Grant</b>
724	<b>Fire Fee Distribution</b>

### **STREETS & TRANSPORTATION EXPENDITURES (750-799)**

750	<b>Streets &amp; Highways</b> This account should be used for streets, highways and bridges where further or specific departmentalizing is not utilized.
751	<b>Street Lights</b>
752	<b>Signs and Signals</b>
753	<b>Snow Removal</b>
754	<b>Central Garage</b>
755	<b>Street Construction</b>
756	<b>Street Cleaning</b>
757	<b>Sidewalks</b>
758	<b>Airports</b>
759	<b>Public Transit</b>
760	<b>Port Authority</b>

### **HEALTH & SANITATION EXPENDITURES (800-899)**

800	<b>Garbage Department</b> Expenses for garbage and trash pick up.
801	<b>Landfill &amp; Incinerator Department</b>
802	<b>Recycling Center</b>
803	<b>Local Health Department</b>
804	<b>Other Health Programs</b> (Includes nursing homes or clinics.)
805	<b>Storm Sewer</b> To be utilized for building and maintenance of storm sewers.
806	<b>Water &amp; Sewer</b> Contributions to Public Service Districts.
807	<b>Sewer-Source of Supply</b>
808	<b>Water-Source of Supply</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## EXPENDITURE ACCOUNTS

(Updated February 2010)

**Account  
Number**

### **EXPENDITURES**

#### **CULTURE & RECREATION EXPENDITURES (900-949)**

900	<b>Parks &amp; Recreation</b>
901	<b>Visitors Bureau</b>
902	<b>Travel Council</b>
903	<b>Fair Associations/Festival</b>
904	<b>Swimming Pools</b>
905	<b>Community Center</b>
906	<b>Arts &amp; Humanities</b>
907	<b>Youth Program</b>
908	<b>Playgrounds</b>
909	<b>Museum Commission</b>
910	<b>Civic Center-Municipal Auditorium</b>
911	<b>Historical Commission</b>
912	<b>Civic Promotions</b> (Hotel occupancy tax expenditures.)
913	<b>4-H Camp</b>
914	<b>Rails to Trails</b>
915	<b>Ice Arena</b>
916	<b>Library</b>
917	<b>Law Library</b>
918	<b>Golf Course</b>
919	<b>Stadium (Assigned - July 2006 – Charleston)</b>

#### **SOCIAL SERVICES EXPENDITURES (950-974)**

950	<b>Beautification</b>
951	<b>Aging Program (Senior Citizens)</b>
952	<b>Cemeteries</b>
953	<b>Social Services</b> (Includes handicapped services and community action.)
954	<b>Human Rights/Affirmative Action</b>
955	<b>Human Resources</b>
956	<b>Community Council</b>
957	<b>Bingo Expenses</b>

#### **CAPITAL PROJECTS EXPENDITURES (975-999)**

975	<b>General Government</b>
976	<b>Public Safety</b>
977	<b>Streets &amp; Transportation</b>
978	<b>Health &amp; Sanitation</b>
979	<b>Culture &amp; Recreation</b>
980	<b>Social Services</b>

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## OBJECTS OF EXPENDITURES

(Updated February 2010)

**Account**

**Number      OBJECTS OF EXPENDITURES**

**PERSONAL SERVICES (101-199)**

- 101      **Official's Salary**
- 102      **Official's Salary Supplement**
- 103      **Salary & Wages of Employees**  
             This object reflects the gross earnings of all appointed employees. Overtime & extra help  
             appropriations should be reported under separate objects.
- 104      **FICA Tax – Social Security**  
             Employer's share only
- 105      **Group Insurance Expense**  
             Employer's share only
- 106      **Retirement Expense**  
             Employer's share only
- 107      **Contribution to Pension Fund**  
             Employer's share only
- 108      **Overtime/ Extra Help**
- 109      **Lump Sum Court Mandated Payroll Settlements**
- 110      **Other Fringe Benefits**  
             Includes uniform allowance for buying own uniforms. Otherwise, uniform expense is object  
             #45 and cleaning of uniforms is #25.
- 111      **OPEB OTHER POST EMPLOYMENT BENEFITS**

**CONTRACTUAL SERVICES (211-299)**

- 211      **Telephone**  
             Cost of telephones and other communications by telegrams, cablegrams, radio grams or fax  
             machines.
- 212      **Printing**  
             Printing of forms, election ballots, brochures, etc.
- 213      **Utilities**  
             Heat, light, water and power for public buildings and other facilities. Includes electricity for  
             street lights and traffic signals.
- 214      **Travel**  
             Expense associated with travel for governmental employees while conducting official public  
             business.
- 215      **Maintenance & Repair – Buildings & Grounds**  
             Cleaning, painting, repairs, and replacement of worn-out heating and air conditioning  
             equipment. Landscaping, gardening and grass mowing of county owned properties.
- 216      **Maintenance & Repair – Equipment**  
             Service and repairs to mechanical equipment such as heavy construction equipment, heating  
             and air conditioning systems and office machines.
- 217      **Maintenance & Repair – Autos & Trucks**  
             Service and repairs to automotive equipment

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## OBJECTS OF EXPENDITURES

(Updated February 2010)

### Account

### Number

### OBJECTS OF EXPENDITURES

- 218      **Postage**
- 219      **Buildings & Equipment & Rents**  
             Cost of renting buildings, office space, automobiles, trucks, radio, construction and office equipment, including copy machines, typewriters, etc. This object may be used for lease purchase agreement. An alternative for lease purchase agreements may be object # 30 Contracted Services.
- 220      **Advertising & Legal Publications**  
             Includes newspaper advertisements of such things as tax sales, elections, bid openings, civic promotions, etc.
- 221      **Training & Education**
- 222      **Dues & Subscription**  
             Memberships in professional societies for governmental offices, and subscriptions to technical publications. For examples, dues paid to WVACo, County & Circuit Clerks' Association, Assessors' Association, Prosecuting Attorneys' Association, CCA, FIC, and RDA.
- 223      **Professional Services**  
             Includes management consulting, appraisal services, engineering and architectural services, legal fees, medical, dental, hospital services, etc. For example, special prosecutors, court reporters, and architects fees.
- 224      **Audit Costs**  
             Cost of audits performed by the State Auditor's Office or CPA firms
- 225      **Laundry & Dry Cleaning**  
             Laundry and dry cleaning of uniforms and linens for jail, health department etc.
- 226      **Insurance & Bonds**  
             Liability and property damage insurance on vehicles, workers' compensation insurance, unemployment compensation, fire insurance on public buildings and facilities, fidelity bonds on public officials and any other types of insurance other than group insurance.
- 227      **Rights-of-Way**  
             Right-of-way and easements for projects which are not to be capitalized by the governmental unit.
- 228      **Freight**
- 229      **Court Costs & Damages**
- 230      **Contracted Services**  
             Contracts for services provided to the government, such as janitorial services, exterminating services, etc. Includes, Assessor's PVC loan payment.
- 231      **Fire Service Fees**
- 232      **Bank Charges**  
             Includes service fees charged on accounts
- 233      **Investigation Expense**  
             Payments made for information, evidence, etc.

# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## OBJECTS OF EXPENDITURES

(Updated February 2010)

**Account**

**Number      OBJECTS OF EXPENDITURES**

- 234      **Extraditions – Circuit Court**
- 235      **Remittance of Fees Collected**
- 236      **Refunding Erroneous Payments**
- 237      **Other Fees & Taxes**
- 238      **Refunds of Deposits**
- 239      **Insurance Premium for Retirees**
- 240      **Refunds & Reimbursements**

### **COMMODITIES (341-399)**

- 341      **Departmental Supplies & Materials**  
Supplies and materials normally and routinely required for the day to day operation of the department involved.
- 342      **Record Books**
- 343      **Automobile Supplies**  
Gasoline, oil and tires
- 344      **Food & Drugs – Feeding Prisoners**  
Cost associated with maintaining prisoners in jail
- 345      **Uniforms**  
Cost of uniforms for sheriff's department
- 346      **Purchases for Resale**  
Includes soft drinks, food, and snacks where concession stands are maintained. Golf and other supplies in recreation department.
- 347      **Purchases for Inventory**  
Purchases to replenish inventory and maintain stock quantities at normal level.
- 348      **Charges by Other Funds**  
Payments to other funds of the same governmental entity for goods received or services rendered. Use separate numbers for each fund involved. Includes gun permits for bailiff.
- 349      **Charges by Other Governmental Entities**  
Payments to other governmental units for goods received or services rendered. Use separate numbers for each entity involved.
- 350      **Computer Indexing**  
Charges by private vendor
- 351      **Athletic Supplies**
- 352      **Purchase of Lottery Tickets**
- 353      **Computer Software**

### **CAPITAL OUTLAY (456-499)**

- 456      **Capital Outlay – Land**  
Cost of acquisition of land including legal fees and expenses of grading, filling, or other work necessary to put land in condition for intended use.



# MUNICIPAL UNIFORM CHART OF ACCOUNTS

## OBJECTS OF EXPENDITURES

(Updated February 2010)

### Account

### Number

### OBJECTS OF EXPENDITURES

#### 457 **Capital Outlay – Buildings**

The initial cost of buildings including legal fees. Also includes any pieces of mechanical equipment which have been attached to and become part of the building.

#### 458 **Capital Outlay – Other Improvements**

The acquisition cost of permanent improvements other than buildings which add value to land, such as retaining walls, storm sewers, tunnels and bridges.

#### 459 **Capital Outlay – Equipment**

Machinery, equipment, furniture, and fixtures of too permanent a nature to be considered expendable at time of purchase. Account includes heavy construction equipment, automobiles, trucks, office machines, furniture and the like. If equipment meets the criteria set by the county commission for capitalization of assets this object should be used in conjunction with the appropriate 900 series Capital Project expenditure account.

However, if the purchase does not meet the commission's capitalization criteria, the object may be used in conjunction with a standard operating budget account. Another alternative for expensing the cost associated with equipment that is not to be capitalized is to use object #341 Materials & Supplies with the appropriate standard operating budget account.

#### 460 **Capital Outlay – Construction in Progress**

The cost to date of the construction of fixed assets not yet completed

#### 465 **Depreciation Expense**

### **CONTRIBUTIONS (566-599)**

#### 566 **Contributions/Transfers to Other Funds**

Transfers to other funds within the same governmental unit.

#### 567 **Contributions/Transfers to Other Government Entities**

#### 568 **Other Contributions/Transfers**

### **NON-OPERATING OBJECTS (670-699)**

#### 670 **Other Interest & Penalties**

#### 671 **Principal Maturity on Bonds**

#### 672 **Interest on Bonds**

#### 673 **Premium on Called Bonds**

#### 674 **Bond Service Charges**

#### 675 **Actuarial Reserve**